

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COST CLAIMING INSTRUCTIONS NO. 2009-19
EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS

REVISED JULY 1, 2011

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Expulsion of Pupils: Transcript Cost for Appeals program. The Parameters and Guidelines (P's & G's) are included as an integral part of the claiming instructions.

Chapter 1253, Statutes of 1975, provides that school districts must not charge the parents or guardians of pupils for the cost of the transcript of the initial hearing when the parents or guardians have limited income and to return the cost of the transcript to the parents or guardians when the county board reverses the local board's decision to expel the pupil pursuant to Education Code 48921, as renumbered by Chapter 498, Statutes of 1983.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Except for community colleges, any school district as defined in GC section 17519, that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Reimbursement Claim Deadline

Claims for the 2010-11 fiscal year may be filed by **February 15, 2012**, without a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561, subdivision (d)(3).

- **Annual Reimbursement Claim**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount; \$10,000 maximum penalty, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564, subdivision (a), provides that no claim may be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds one thousand dollars (\$1,000), provided that a county may submit a combined claim on behalf of direct service districts or special districts within their county if the combined claim exceeds \$1,000, even if the individual direct service district's or special district's claim does not each exceed \$1,000. The county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each direct service district or special district. These combined claims may be filed only when the county is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a direct service district or special district provides a written notice of its intent to file a separate claim to the county and to the SCO, at least 180 days prior to the deadline for filing the claim.

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating: "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5.

Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the SCO to initiate an audit will commence to run from the date of initial payment of the claim.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Record Retention

All documentation to support actual costs claimed must be retained for a period of three years after the end of the calendar year in which the reimbursement claim was filed or last amended regardless of the year of costs incurred. If no funds were appropriated for initial claims at the time the claim was filed, supporting documents must be retained for three years from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and must be made available to the SCO on request.

Claim Submission

Submit a signed original FAM-27 and one copy with required documents. **Please sign the FAM-27 in blue ink and attach the copy to the top of the claim package.**

Mandated costs claiming instructions and forms are available online at the SCO's website: **www.sco.ca.gov/ard_mancost.html**.

Use the following mailing addresses:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816

If you have any questions, you may e-mail **LRSDAR@sco.ca.gov** or call the Local Reimbursements Section at (916) 324-5729

Expulsion of Pupils Transcript Cost for Appeals

1. Summary of Chapter 1253/75

Chapter 1253, Statutes of 1975, provides that school districts must not charge the parents or guardians of pupils for the cost of the transcript of the initial hearing when the parents or guardians have limited income and to return the cost of the transcript to the parents or guardians when the county board reverses the local board's decision to expel the pupil pursuant to Education Code 48921, as renumbered by Chapter 498, Statutes of 1983.

2. Eligible Claimants

Any "school district" as defined in Government Code Section 17519, except for community colleges, that incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. To determine if this program is funded in subsequent fiscal years, refer to the schedule, "Appropriation for State Mandated Cost Programs," in the *Annual Claiming Instructions for State Mandated Costs* issued in October of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Entitlement Claim

This mandate has been included in the State Mandates Apportionment System (SMAS). The SMAS is a process where a claimant receives an annual apportionment, reflective of their costs, without further filing of reimbursement claims. A claimant is included in the process after they have established a SMAS base year entitlement for the mandate. A base year entitlement is determined by the State Controller's Office by averaging the claimant's actual costs for three consecutive fiscal years. The actual costs are first adjusted according to any change in the implicit price deflator. When the claimant has filed three consecutive fiscal years of costs no further claims need to be filed. For programs included in the SMAS after 1/1/88, the annual payments are adjusted by changes in the implicit price deflator and changes in the local population.

A claimant who has not established a base year entitlement, may file claims as described in the following section, to complete three consecutive fiscal years of actual costs. Where a claimant may have incurred three consecutive fiscal years of costs, and has not previously claimed those costs, the claimant may file an Entitlement Claim, FAM-43, for each of those fiscal years beginning with 1984/85 or any subsequent three consecutive fiscal years. An Entitlement Claim is for the sole purpose of establishing a base year entitlement, and not to be used for claiming of reimbursement.

Entitlement claims should be filed with the State Controller's Office by January 15. After the claims are approved and a base year entitlement is determined, the claimant will receive an apportionment for the current fiscal year.

B. Reimbursement and Estimated Claims

If an eligible claimant does not have three consecutive years of costs for Chapter 1253/75 to qualify for inclusion in SMAS, the claimant may file a reimbursement and/or estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

C. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of \$200 on behalf of districts within the county even if an individual district's claim does not exceed \$200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim, at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the cover letter for mandated cost programs issued annually in October, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim", and/or "19__/19__ Estimated Claim", claims may be filed as follows:

An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the schedule, "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

Eligible claimants will be reimbursed for the cost of providing a written transcript of the initial expulsion hearing if:

- A. An appellant certifies that he or she cannot reasonably afford the cost of the transcript because of limited income or exceptional necessary expenses or;
- B. If the county board of education reverses the decision of the local board pursuant to Education Code Section 48921(2).

Supporting documentation for the claim shall include a copy of the appellant's certification of inability to pay costs, or a copy of the county board's order to the local board, and a copy of the invoice covering the cost of the transcript.

If the district charges a reasonable set fee for a transcript, the State Controller's Office would allow the fee amount used as a reimbursement rate. Include a copy of the district's fee schedule as claim documentation.

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source including but not

limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate, shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms EOP-1 and EOP-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

D. Form EOP-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form EOP-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Unit Cost Method

If the district has a fee schedule for charging parents the cost of the transcript, the amount may be used for the purpose of claiming costs. Attach a copy of the fee schedule as supporting documentation.

(2) Actual Cost Method

Actual costs must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, the productive hourly rates, and related fringe benefits.

Source documents may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

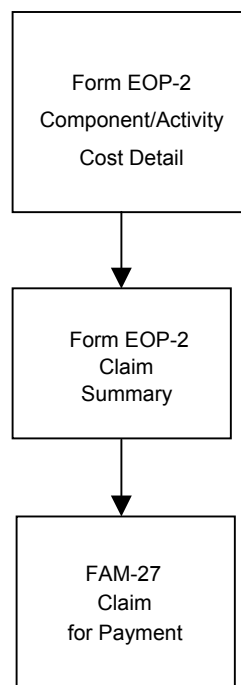
For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

E. Form EOP-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The claimant must give the number of appellants. School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form is carried forward to form FAM-27.

F. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized officer of the district. All applicable information from form EOP-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms

EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS CLAIM FOR PAYMENT			For State Controller Use Only		PROGRAM 91
			(19) Program Number 0091 (20) Date Filed (21) LRS Input		
(01) Claimant Identification Number			Reimbursement Claim Data		
(02) Claimant Name			(22) FORM 1, (03)		
County of Location			(23) FORM 1, (04) 1.		
Street Address of P.O. Box		Suite	(24) FORM 1, (04) 2.		
City	State	Zip Code	(25) FORM 1, (05) 1. (c)		
	(03) (04) (05)	Type of Claim	(26) FORM 1, (07)		
		(09) Reimbursement <input type="checkbox"/>	(27) FORM 1, (08)		
		(10) Combined <input type="checkbox"/>	(28) FORM 1, (10)		
		(11) Amended <input type="checkbox"/>	(29) FORM 1, (11)		
Fiscal Year of Cost	(06)	(12)	(30)		
Total Claimed Amount	(07)	(13)	(31)		
Less: 10% Late Penalty (refer to attached Instructions)		(14)	(32)		
Less: Prior Claim Payment Received		(15)	(33)		
Net Claimed Amount		(16)	(34)		
Due from State	(08)	(17)	(35)		
Due to State		(18)	(36)		
(37) CERTIFICATION OF CLAIM In accordance with the provisions of Government Code Sections 17560 and 17561, I certify that I am the officer authorized by the school district or county office of education to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code. I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein; claimed costs are for a new program or increased level of services of an existing program; and claimed amounts do not include charter school costs, either directly or through a third party. All offsetting revenues and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant. The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct. <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> Signature of Authorized Officer _____ Type or Print Name and Title of Authorized Signatory </div> <div style="width: 45%;"> Date Signed _____ Telephone Number _____ E-Mail Address _____ </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 45%;"> (38) Name of Agency Contact Person for Claim _____ Name of Consulting Firm / Claim Preparer _____ </div> <div style="width: 45%;"> Telephone Number _____ E-mail Address _____ Telephone Number _____ E-mail Address _____ </div> </div>					

PROGRAM 91	EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, State, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim as shown in the attached Form 1 line (12). The total claimed amount must exceed \$1,000; minimum claim must \$1,001.
- (14) Initial claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15** of the following fiscal year in which costs were incurred or the claims must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the penalty amount as a result of the calculation formula as follows:
- Late Initial Claims: FAM-27 line(13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., Form 1, (05) 1. (c), means the information is located on Form 1, line (05) 1., column (c). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the process.**
- (37) Read the statement of Certification of Claim. The claim must be dated, signed by the agency's authorized officer, and must type or print name, title, date signed, telephone number and e-mail address. **Claims cannot be paid unless accompanied by an original signed certification. (Please sign the form FAM-27 in blue ink and attach the copy to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the agency contact person for the claim. If claim was prepared by a consultant, type or print the name of the consulting firm, the claim preparer, telephone number, and e-mail address.

SUBMIT A SIGNED ORIGINAL FAM-27 AND ONE COPY WITH ALL OTHER FORMS TO:

Address, if delivered by U.S. Postal Service:

**OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 P.O. Box 942850
 Sacramento, CA 94250**

Address, if delivered by other delivery service:

**OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 3301 C Street, Suite 700
 Sacramento, CA 95816**

EXPULSION OF PUPILS: TRANSCRIPTS CLAIM FOR PAYMENT				For State Controller Use Only		Program 091
(19) Program Number 091				(20) Date Filed ____/____/____		
(21) LRS Input ____/____/____						
L A B E L H E R E	(01) Claimant Identification Number			Entitlement Claim		
	(02) Mailing Address			(15) EOP-1, (03)		
	Claimant Name			(16) EOP-1, (04) 1.		
	County of Location			(17) EOP-1, (04) 2.		
	Street Address or P.O. Box			(18) EOP-1, (06)(c)		
	City State Zip Code			(19) EOP-1, (07)		
				(20) EOP-1, (09)		
Base Year	Fiscal Years	FAM-27	Amount	(21) EOP-1, (10)		
First	(03)	(06) <input style="width: 40px;" type="text"/>	(09)	(22) EOP-1, (11)		
Second	(04)	(07) <input style="width: 40px;" type="text"/>	(10)	(23)		
Third	(05)	(08) <input style="width: 40px;" type="text"/>	(11)	(24)		
				(25)		
				(26)		
				(27)		
				(28)		
				(29)		
				(30)		
(31) CERTIFICATION OF CLAIM <p>In accordance with the provisions of Article 5 (commencing with Section 17615) of Chapter 4 of Part 7 of Division 4 of Title 2 of the Government Code, I certify that I am the officer authorized by the school district to file claims with the State of California for costs mandated by Chapter 1253, Statutes of 1975; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 through 1096 inclusive.</p> <p>I further certify that there was no application for any grant or payment received, other than from the claimant, for costs contained herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1253, Statutes of 1975.</p> <p>The amount of Entitlement Claim is hereby claimed from the State for payment of actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 45%;"> Signature of Authorized Officer _____ _____ Type or Print Name </div> <div style="width: 45%;"> Date _____ _____ Title </div> </div>						
(39) Name of Contact Person for Claim Telephone Number (____) _____ - _____ Ext. _____ <div style="text-align: center; margin-top: 5px;">E-mail Address</div>						

PROGRAM 091	EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS CERTIFICATION CLAIM FORM INSTRUCTIONS	FORM FAM-43
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NOTE: Chapter 1534, Statutes of 1985, established the State Mandates Apportionment System (SMAS), a method of paying designated mandated programs as apportionments. This program is included in the SMAS. A claimant who has established a base year entitlement for this program will receive an annual payment by January 15 from the State Controller's Office (SCO). A base year entitlement is determined for each district by averaging their approved claims, (i.e., actual costs) 1981-82, 1982-83, and 1983-84 fiscal years or any three consecutive fiscal years thereafter. If a claimant has incurred costs for three consecutive fiscal years, but has not filed a claim for each of those years, the claimant may file an entitlement claim with the SCO. An entitlement claim is filed solely for the purpose of establishing a base year cost and may be filed for any or all of the three fiscal years. Once a base year entitlement has been established, no additional claim need to be filed by the claimant. Submit a separate form FAM-43 for each fiscal year that is needed to complete the three consecutive fiscal years.

- (01) Enter the payee number assigned by the SCO.
- (02) Enter your official name, county of location, street or P.O. Box, city, State, and zip code.
- (03) to (05) Enter the three consecutive fiscal years that comprise the base year.
- (06) to (08) If a form FAM-27 was filed for any fiscal year, enter an "x" in the box for that fiscal year.
- (09) to (11) Enter the amount from Form 1, line (12) that corresponds to the fiscal year for this Entitlement Claim. Only one amount should appear on lines (09) through (11). Complete a separate FAM-43 for each entitlement claim. Do not enter an amount for the fiscal year in which a FAM-27 was previously filed as indicated in the checked box.
- (12) to (14) Leave blank.
- (15) to (30) Bring forward cost information as specified on the left-hand column of lines (15) through (20) for the reimbursement, e.g., Form 1, (03) means the information is located on Form 1, line (03). Enter the information in the left-hand column. Cost information should be rounded to the nearest dollar, (i.e., no cents). Indirect cost percentage should be shown as a whole number without the percent symbol (i.e., 7.548% should be shown as 8). Completion of this data block will expedite the payment process.
- (31) Read the statement entitled "Certification of Claim". If the statement is true, the claim must be dated, signed by the entity's authorized officer and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification.**
- (32) Enter the name, telephone number, and e-mail address of the person whom this office should contact if additional information is required.

SUBMIT A SIGNED ORIGINAL FAM-43 AND ONE COPY WITH ALL THE OTHER FORMS TO:

Address, if delivered by U.S. Postal Service:

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 P.O. Box 942850
 Sacramento, CA 94250

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 3301 C Street, Suite 700
 Sacramento, CA 95816

PROGRAM
091

**EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS
CLAIM SUMMARY**

FORM
1

(01) Claimant		(02) Fiscal Year	
		20__/20__	
Claim Statistics			
(03) Number of appellants			
Unit Cost Method			
(04) 1. Fee charged for a transcript			
2. Total Cost [Line (03) x line (04)(1)]			
Actual Cost Method			
Direct Costs		Object Accounts	
(05) Reimbursable Activities	(a)	(b)	(c)
	Salaries and Benefits	Materials and Supplies	Total
1. Transcript of Initial Expulsion Hearing			
(06) Total Direct Costs			
Indirect Costs			
(07) Indirect Cost Rate	[Refer to claiming instructions]		%
(08) Total Indirect Costs	[Line (06) (c) - \$ <input type="text"/>] x line (07)		
(09) Total Cost per Actual Cost Method	[Line (06)(c) + line (08)]		
Cost Reduction			
(10) Less: Offsetting Savings, if applicable			
(11) Less: Other Reimbursements			
(12) Total Amount Claimed	[Line (04)(2) or Line (09) – {line (10) + line (11)}]		

PROGRAM 091	EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of claim.
- (03) Enter the number of appellants for whom the cost of an initial transcript was waived because of limited income and those who received a refund because the county board reversed the local board's decision to expel.
- (04) Unit Cost Method. Enter the fee charged for a transcript. Multiply the number of appellants on line (03) by the cost per transcript, line (04)(1).
- (05) Reimbursable Activities. Enter the totals from form EOP-2, line (05), columns (d) and (e) to form 1, line (05), columns (a) and (b) in the appropriate row. Total each row.
- (06) Total Direct Costs. Total columns (a), (b), and (c).
- (07) Enter the indirect cost rate from the Restricted Indirect Cost Rates for K-12 Local Educational Agencies (LEAs) Five Year Listing issued by the California Department of Education (CDE) School Fiscal Services Division, for the fiscal year of costs.
- (08) Total Indirect Costs. From the Total Direct Costs, line (06)(c), deduct any other item excluded from indirect cost distribution base in accordance with CSAM Procedure 915. Enter zero if there are no exclusions
- (09) Total Costs per Actual Method. Enter the sum of line (06)(c) and line (08).
- (10) Less: Offsetting Revenues, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (11) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (12) Total Claimed Amount. Subtract the sum of Offsetting Revenues, line (10), and Other Reimbursements, line (11), from Total Cost, line (2), or Total Direct and Indirect Costs, line (09) as appropriate. Enter the remainder on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

PROGRAM
091

EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS
ACTIVITY COST DETAIL

FORM
2

(01) Claimant

(02)

Fiscal Year
20____ / 20____

(03) Reimbursable Activity: Transcript of the Initial Expulsion Hearing

(04) Description of Expenses: Complete columns (a) through (e).

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies

(05) Total Subtotal Page: ____ of ____

PROGRAM 091	EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS COMPONENT/ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Activity. Transcript of Initial Expulsion Hearing. Costs incurred for this activity are to be detailed on Form 2.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for this activity, enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents must be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns					Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	
Salaries and Benefits	Employee Name and Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked		
	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries		
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used	

- (05) Total line (04), columns (d) and (e) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component costs, number each page. Enter totals from line (05), columns (d) and (e) to Form 1, block (05), columns (a) and (b).